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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

RAILWAY PASSENGER FARES TAX

New Delhi, 18th October, 1957

S.R.O.' 3387.—In exercise of the powers conferred by section 6 of the Railway Passenger Fares Act, 1957 (25 of 1957), the Central Government hereby makes the following rules, namely:—

1. Short title.—These rules may be called the Railway Passenger Fares Rules, 1957.

2. Agencies for collecting taxes.—For the purpose of collecting the tax under the Railway Passenger Fares Act, 1957 (hereinafter referred to as the Act), the railway administration may employ such number of persons or utilize the services of such agencies as it may consider necessary.

3. Time and manner of payment of tax.—The net proceeds of the tax collected under the Act shall be paid—

- (a) in the case of a railway administered by the Government, to the credit of the Central Government in the Reserve Bank of India by transfer under the head—"V-B. Taxes on Railway Fares"—in the accounts for the month following that in which the tax was collected; and
- (b) in the case of a railway administered by a railway company, to the credit of the Central Government into the nearest branch of the Reserve Bank of India under the head—"V-B. Taxes on Railway Fares"—during the month following the month in which the tax was collected.

4. Returns.—Within sixty days from the close of every month the railway administration shall submit to the Central Government a return in the form attached to these rules and verified in the manner stated therein.

5. Penalties.—If a railway administration, without reasonable cause, fails to comply with the provisions of rule 3, or rule 4, it shall be punishable with fine which may extend to Rs. 1000/- for each such breach.

ANNEXTURE

RETURN UNDER RULE 4 OF THE RAILWAY PASSENGER FARES RULES 1957 FOR THE MONTH OF.....

Name of the Railway Administration Collecting the Tax

Address :

Collections of tax on fares in different classes

Air-conditioned Class

I Class.

II Class.

III Class.

Name of the States and Union Territories in which collection made	Air-conditioned Class				I Class.				II Class.				III Class.				Total gross col- lec- tions	Cost of col- lec- tions	Net amount of tax
	Miles 16 to 30	Miles 31 to 100	Miles over 500	Total	Miles 16 to 30	Miles 31 to 500	Miles over 500	Total	Miles 16 to 30	Miles 31 to 500	Miles over 500	Total	Miles 16 to 30	Miles 31 to 500	Miles over 500	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

STATES

Andhra Pradesh . . .
 Assam . . .
 Bihar . . .
 Bombay . . .
 Kerala . . .
 Madhya Pradesh . . .
 Madras . . .
 Mysore . . .
 Orissa . . .
 Punjab . . .
 Rajasthan . . .
 Uttar Pradesh . . .
 West Bengal . . .
 Jammu & Kashmir . . .

UNION TERRI-
TORIES

Delhi . . .
 Himachal Pradesh . . .
 Manipur . . .
 Tripura . . .

I, do hereby declare that, to the best of my knowledge and belief, the above particulars are correct and complete, and that the amount of tax has been correctly worked out on fares paid by passengers according to the Railway Passenger Fares Act, 1957 (25 of 1957), and has been duly collected.

Place.....

Signature.....

Date.....

Designation.....

To

The Deputy Secretary to the Govt. of India,
Ministry of Finance (Department of Revenue)
New Delhi.

The declaration shall be signed:—

- (i) in the case of a railway administered by the Government, by the Accounts Officer concerned of the Railway; and
- (ii) in the case of a railway administered by a railway company, by the Principal Officer thereof, namely, the General Manager, Manager or Agent of the Company.

[No. 1.]
N. H. NAQVI, Dy. Secy.

